

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2011

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
St. Bernard Battered Women's Program, Inc.
Chalmette, Louisiana

We have audited the accompanying statement of financial position of the St. Bernard Battered Women's Program, Inc. (a non-profit organization) as of June 30, 2011 and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the St. Bernard Battered Women's Program, Inc. as of June 30, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2011, on our consideration of the St. Bernard Battered Women's Program, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the St. Bernard Battered Women's Program, Inc.'s basic financial statements. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Franklin, Louisiana
December 16, 2011

FINANCIAL STATEMENTS

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2011

ASSETS

Current assets

Cash and cash equivalents	\$ 155,939
Investments	113,150
Due from other agencies	60,306
Other receivables	300
Prepaid expenses	640
Total current assets	<u>330,335</u>

Fixed assets

Property and equipment, net	<u>848,320</u>
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Other assets

Art collection	<u>-</u>
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Total assets	<u>\$ 1,178,655</u>
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LIABILITIES AND NET ASSETS

Current liabilities

Accounts payable	\$ 2,441
Accrued liabilities	<u>1,140</u>
Total current liabilities	<u>3,581</u>

Total liabilities	<u>3,581</u>
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Net assets

Unrestricted	1,115,842
Temporarily restricted	<u>59,232</u>
Total net assets	<u>1,175,074</u>

Total liabilities and net assets	<u>\$ 1,178,655</u>
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The accompanying notes are an integral part of the financial statements

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

STATEMENT OF ACTIVITIES

Year Ended June 30, 2011

Unrestricted net assets	
Revenue and support	
Federal, state and local grants and contracts	\$ 438,867
United Way for Greater New Orleans Area	29,750
United Way payroll designations	8,236
United Way Gulf Recovery	10,000
Contributions	24,155
Fundraising	65,487
Net assets released from restrictions	<u>139,854</u>
Total unrestricted revenue and support	<u>716,349</u>
Expenses	
Program services	557,634
Supporting services	
Management and general	66,337
Fundraising	<u>39,487</u>
Total expenses	<u>663,458</u>
Increase in unrestricted net assets	<u>52,891</u>
Temporarily restricted net assets	
State grants	95,102
Other grants and contracts	16,000
Interest income	2,449
Net assets released from restrictions	<u>(139,854)</u>
Decrease in temporarily restricted net assets	<u>(26,303)</u>
Change in net assets	26,588
Net assets, beginning of year	<u>1,148,486</u>
Net assets, end of year	<u>\$1,175,074</u>

The accompanying notes are an integral part of the financial statements

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2011

	Victim Support and Shelter	General and Administrative	Fundraising	Total
Salaries	\$ 300,637	\$ 37,478	\$ 7,700	\$345,815
Payroll taxes	24,230	3,021	621	27,872
Accounting and audit fees	4,511	8,600	-	13,111
Bank charges	1	-	-	1
Client services expenses	54,825	-	-	54,825
Client transportation expenses	2,706	-	-	2,706
Depreciation	33,463	17,238	-	50,701
Dues and subscriptions	2,199	-	-	2,199
Equipment expense	1,622	-	-	1,622
Equipment rental	4,302	-	-	4,302
Food supplies	4,985	-	-	4,985
Fundraising expenses	-	-	31,166	31,166
Insurance	45,882	-	-	45,882
Office supplies and expense	15,286	-	-	15,286
Operating supplies	8,846	-	-	8,846
Other professional fees	6,495	-	-	6,495
Postage and delivery	845	-	-	845
Rent	200	-	-	200
Repairs and maintenance	10,613	-	-	10,613
Telephone	10,523	-	-	10,523
Training and conferences	1,553	-	-	1,553
Travel	2,380	-	-	2,380
Utilities	21,530	-	-	21,530
	<u>\$ 557,634</u>	<u>\$ 66,337</u>	<u>\$ 39,487</u>	<u>\$663,458</u>

The accompanying notes are an integral part of the financial statements

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

STATEMENT OF CASH FLOWS

Year Ended June 30, 2011

Cash flows from operating activities	
Change in net assets	\$ 26,588
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	50,701
Increase in due from other agencies	(13,140)
Increase in other receivables	(300)
Decrease in prepaid expenses	1,150
Increase in accounts payable	693
Increase in accrued liabilities	451
Net cash provided by operating activities	<u>66,143</u>
Cash flows from investing activities	
Purchases of certificates of deposit	(113,150)
Proceeds from maturities of certificates of deposit	110,841
Purchase of equipment and furnishings	(9,491)
Facility improvements and renovations	<u>(18,564)</u>
Net cash used by investing activities	<u>(30,364)</u>
Net increase in cash	35,779
Cash at beginning of year	<u>120,160</u>
Cash at end of year	<u>\$ 155,939</u>

The accompanying notes are an integral part of the financial statements

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS

Note 1: Nature of Organization and Significant Accounting Policies

Nature of organization:

St. Bernard Battered Women's Program, Inc. (SBBWP) is a non-profit organization that provides a wide range of services to victims of domestic violence in St. Bernard and Plaquemines Parishes. Its core service is providing shelter and support for adult and child victims of domestic violence. In addition, a 24-hour crisis line, individual assessment, and case management are provided. SBBWP is also actively involved with community education including law enforcement training and support groups. SBBWP coordinates domestic abuse intervention through the court system and through services to child victims of domestic violence.

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting.

The Organization is an exempt organization for Federal income tax purposes under Section 501(c)(3) of the Internal Revenue Code.

Economic dependence:

SBBWP receives a significant portion of its funding through the State of Louisiana Department of Children and Family Services (formerly Office on Women's Policy). Should the state agency cut its funding or disallow items, SBBWP may be required to reduce its services.

Significant accounting policies:

Financial statement presentation

The financial statements are prepared on the accrual basis of accounting. The financial statements are prepared in accordance with FASB Codification Section 958-205. FASB Codification Section 958-205-45 states that a complete set of financial statements for a non-profit organization includes (1) a statement of financial position, (2) a statement of activities, (3) a statement of cash flows, and (4) notes to the financial statements. In addition, voluntary health and welfare organization are required to present a statement of functional expenses in a matrix format that reports expenses by both function and their natural classifications.

In accordance with FASB Codification Section 958-210-45, a statement of financial position focuses on the organization as a whole and, therefore, reports total assets, liabilities, and net assets by class (unrestricted, temporarily restricted, and permanently restricted).

Permanently restricted net assets result from contributions and other inflows of assets whose use by the organization is limited by donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled or otherwise removed by actions of SBBWP.

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1: Nature of Organization and Significant Accounting Policies (Continued)

Temporarily restricted net assets result from contributions and other inflows of assets whose use by the organization is limited by donor-imposed stipulations that either expire with the passage of time or can be fulfilled and removed by actions of the organization pursuant to those stipulations.

Unrestricted net assets represent those assets which are not subject to donor-imposed stipulations and, therefore, are assets the organization may use at its discretion.

Support and expenses:

All revenues and support are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets in the statement of activities as net assets released from restrictions.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

Contributions:

SBBWP has adopted FASB Codification Section 958-605-25. In accordance with FASB Codification Section 958-605-25, contributions are recognized when the donor makes a promise to give and are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

SBBWP reports gifts of cash and other assets as unrestricted support unless they are received with donor stipulations that limit the use of the donated assets. When the donor restriction expires, that is, when the time restriction ends or the purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The organization reports contributions of assets other than cash at their estimated fair value at the date of the gift and are reported as revenues of the unrestricted net asset class unless explicit donor stipulations specify how the donated asset must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as revenues of the temporarily restricted or permanently restricted net asset classes. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the organization reports expiration of donor restrictions when the donated or acquired long-lived assets are placed in service.

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1: Nature of Organization and Significant Accounting Policies (Continued)

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net assets classes. When a qualifying expenditure occurs or a time restriction expires, temporarily restricted assets are recognized in unrestricted net assets as "net assets released from restrictions" in the statement of activities. However, if a restriction is fulfilled in the same period in which the contribution is received, the contribution is reported as an unrestricted contribution.

Allowance for doubtful accounts:

The Organization considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is provided.

Property and equipment:

Purchased property and equipment are recorded at cost at the date of acquisition. Property and equipment purchased with grant funds are recorded as temporarily restricted contributions. In the absence of donor stipulations regarding how long the assets must be used, the organization has adopted a policy of implying a time restriction that expires over the useful life of the assets. SBBWP maintains a threshold level of \$500 or more for capitalizing capital assets.

Depreciation is computed by the straight-line method based on the following estimated lives:

	<u>Years</u>
Buildings and improvements	20 – 40
Furniture, equipment and vehicles	5 – 12

Compensated absences:

Employees of SBBWP earn annual leave in varying amounts depending upon length of service. Sick leave is earned at the rate of 75 hours per year. Upon termination, no payment is made for unused sick leave, but accrued annual leave is paid up to a maximum of 40 hours of accrual. No amount has been reflected in the financial statements for accrued compensated absences as the amount is immaterial.

Donated materials and services:

SBBWP receives donated materials and services from unpaid volunteers who assist in program services during the year; however, these donated services are not reflected in the statement of activity because the criteria for recognition under FASB Codification Section 958-605-25 have not been satisfied.

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1: Nature of Organization and Significant Accounting Policies (Continued)

Cash and cash equivalents:

Cash and cash equivalents consist of cash held in checking accounts on deposit in a local bank. These funds are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2011, all funds on deposit were fully insured by FDIC insurance coverage

For the purposes of the statement of cash flows, SBBWP considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Investments:

Certificates of deposit are carried at cost which approximates market. Investments in marketable securities are reported at fair value. Donated securities are initially recorded at their fair value on the date of the gift. Net investment income is recorded in unrestricted net assets, except for that portion of investment income derived from permanently restricted net assets, which is to be used in accordance with donor restrictions and which is therefore recorded in temporarily restricted net assets. Unrealized appreciation or depreciation of investments is included in the accompanying statement of activities as well as realized gains and losses on sales of marketable securities.

Income taxes:

SBBWP has received a determination letter from the Internal Revenue Service indicating that it is an tax-exempt organization as provided for in Section 501(c)(3) of the Internal Revenue Code and is exempt from Federal and State income taxes except to the extent it has unrelated business income. Income from certain activities not directly related to the organization's tax-exempt purpose is subject to taxation. If the organization were to be subject to unrelated business income tax, these taxes would be included in management and general expenses in the accompanying statement of activities.

Natural Classification of Expenses

The cost of providing for the organization's programs and administering the related supporting services has been summarized on a functional basis in the statement of activities. Accordingly, expenses that benefit both program and supporting services have been allocated using management's estimates.

SBBWP's fundraising activities, in many cases, include purposes or contents related to a program service. American Institute of Certified Public Accountants (AICPA) Statement of Position 98-2 states that joint costs of informational materials or activities should be allocated between fundraising and the appropriate program or general function if it can be demonstrated that a program or general function has been performed in conjunction with the appeal for funds. Although the organization has the ability to give evidence for such

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1: Nature of Organization and Significant Accounting Policies (Continued)

combined activities, it does not allocate those portions from its fundraising activities to program services.

Advertising:

Advertising costs are expensed as incurred. Advertising expense was \$3,913 in 2011.

Operations:

During the year ended June 30, 2011, the organization entered in reimbursement contracts with various agencies of the federal and state governments. Under these contracts, SBBWP would be reimbursed for expenses incurred for the operation of its battered women's shelter program and programs providing counseling or legal assistance regarding the prevention of, or obtaining relief from, spousal/family battery or cruelty in the form of temporary restraining orders or other protective orders issued through the court system.

Note 2: Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 3: Due from Other Agencies

Due from other agencies consisted of the following at June 30, 2011:

State of Louisiana -	
DCFS - Office on Women's Policy	\$ 26,365
Louisiana Commission on Law Enforcement	2,369
St. Bernard Parish Government	<u>31,572</u>
	<u>\$ 60,306</u>

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 4: Property and Equipment

Property and equipment consisted of the following at June 30, 2011:

Land	\$ 80,000
Building cost and renovations	712,401
Playground development and landscaping	14,321
Telephone, camera and alarm security systems	38,834
Gated fence and outside lighting	45,701
Computer equipment	20,115
Furniture and equipment	122,155
Transportation vehicles	<u>23,081</u>
	1,056,608
Less accumulated depreciation	<u>(208,288)</u>
	<u>\$ 848,320</u>

Depreciation expense totaling \$50,701 was recognized in the statement of activities for the year ended June 30, 2011.

Note 5: Art Collection

During fiscal year ended June 30, 2008, the organization received several oil paintings and water and ink drawings from the Jean Bragg Gallery in New Orleans, LA. These paintings were part of a collection of the early works of Jane Randolph, later known as Jane Randolph Whipple, a student who studied fine art at Newcomb College in New Orleans, LA during the 1927-1931 time period. Ms. Whipple was well known in the art community and was known as having had success abroad in Paris, France and London, England. SBBWP has adopted a policy of not capitalizing the collection of artwork in its financial statements.

Note 6: Temporarily Restricted Net Assets

Temporarily restricted net assets consisted of the following at June 30, 2011:

Book value of property and equipment purchased with grant funds which are restricted as to disposition	<u>\$ 59,232</u>
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ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 7: Summary of Grants/Contracts Funding

SBBWP was funded through the following grants and contracts for the year ended June 30, 2011:

Funding Source/Program	CFDA No.	Award No.	Recognized Support
Louisiana Commission on Law Enforcement:			
Domestic Violence Program - VOCA	16.575	C09-7-029	\$ 15,500
Domestic Violence Program - ARRA VOCA	16.801	C82-8-019	3,904
Domestic Violence Program - VAWA	16.588	M08-8-018	9,732
Domestic Violence Program - VAWA	16.588	M09-8-018	14,462
Domestic Violence Program - VAWA	16.588	M10-8-019	819
Domestic Violence Program - ARRA VAWA	16.588	M82-8-020	4,274
State of Louisiana:			
DCFS - Office on Women's Policy		CFMS #695865	314,569
DCFS - Gulf Oil Spill Response		CFMS #698436	27,470
DCFS - Marriage Licenses and Civil Fees			6,240
United States Department of Homeland Security:			
Passed through United Way of Greater New Orleans			
Emergency Food and Shelter Program	97.024	Phase 28	2,342
Passed through Louisiana Office of Public Assistance			
Disaster Grants - Public Assistance	97.036		52,032
Parish of St. Bernard:			
Emergency Shelter Homeless Prevention	14.257	CFMS #679201	56,325
Emergency Shelter Grant Program	14.231	CFMS #679226	26,300
			<u>\$ 533,969</u>

Note 10: Contingent Liabilities

SBBWP receives grants for specific purposes that are subject to review and audit by the agency providing the funding. Such reviews and audits could result in expenses being disallowed under the terms and conditions of the grants. In the opinion of management, such disallowances, if any, would be immaterial.

Note 11 Subsequent Events

Management has evaluated subsequent events through December 16, 2011, the date which the financial statements were available for issue.

SUPPLEMENTAL INFORMATION

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

COMPARATIVE STATEMENT OF FINANCIAL POSITION

June 30, 2011 and 2010

	2011	2010
ASSETS		
Current assets		
Cash and cash equivalents	\$ 155,939	\$ 120,160
Investments	113,150	110,841
Due from other agencies	60,306	47,166
Other receivables	300	-
Prepaid expenses	640	1,790
Total current assets	<u>330,335</u>	<u>279,957</u>
Fixed assets		
Property and equipment, net	<u>848,320</u>	<u>870,966</u>
Other assets		
Art collection	<u>-</u>	<u>-</u>
Total assets	<u>\$1,178,655</u>	<u>\$1,150,923</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable	\$ 2,441	\$ 1,748
Accrued liabilities	1,140	689
Total current liabilities	<u>3,581</u>	<u>2,437</u>
Total liabilities	<u>3,581</u>	<u>2,437</u>
Net assets		
Unrestricted	1,115,842	1,062,951
Temporarily restricted	59,232	85,535
	<u>1,175,074</u>	<u>1,148,486</u>
Total liabilities and net assets	<u>\$1,178,655</u>	<u>\$1,150,923</u>

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

COMPARATIVE STATEMENT OF ACTIVITIES

Years Ended June 30, 2011 and 2010

	2011	2010
Unrestricted net assets		
Revenue and support		
Federal, state and local grants and contracts	\$ 438,867	\$ 258,113
United Way for Greater New Orleans Area	29,750	29,750
United Way payroll designations	8,236	6,329
United Way Gulf Recovery	10,000	-
Contributions	24,155	19,063
Fundraising	65,487	66,146
Net assets released from restrictions	139,854	225,533
Total unrestricted revenue and support	<u>716,349</u>	<u>604,934</u>
Expenses		
Program services	557,634	546,314
Supporting services		
Management and general	66,337	66,614
Fundraising	39,487	42,479
Total expenses	<u>663,458</u>	<u>655,407</u>
Increase (decrease) in unrestricted net assets	<u>52,891</u>	<u>(50,473)</u>
Temporarily restricted net assets		
State grants	95,102	179,729
Other grants and contracts	16,000	16,132
Interest income	2,449	2,341
Net assets released from restrictions	<u>(139,854)</u>	<u>(225,533)</u>
Increase (decrease) in temporarily restricted net assets		
net assets	<u>(26,303)</u>	<u>(27,331)</u>
Change in net assets	26,588	(77,804)
Net assets, beginning of year	<u>1,148,486</u>	<u>1,226,290</u>
Net assets, end of year	<u>\$1,175,074</u>	<u>\$1,148,486</u>

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

COMPARATIVE STATEMENT OF FUNCTIONAL EXPENSES

Years Ended June 30, 2011 and 2010

	2011				2010
	Victim Support and Shelter	General and Administrative	Fundraising	Total	Total
Salaries	\$ 300,637	\$ 37,478	\$ 7,700	\$345,815	370,008
Payroll taxes	24,230	3,021	621	27,872	28,321
Accounting and audit fees	4,511	8,600	-	13,111	10,159
Bank charges	1	-	-	1	1
Client services expenses	54,825	-	-	54,825	7,104
Client transportation expenses	2,706	-	-	2,706	6,831
Depreciation	33,463	17,238	-	50,701	50,157
Dues and subscriptions	2,199	-	-	2,199	1,057
Equipment expense	1,622	-	-	1,622	4,018
Equipment rental	4,302	-	-	4,302	4,258
Food supplies	4,985	-	-	4,985	7,723
Fundraising expenses	-	-	31,166	31,166	35,105
Insurance	45,882	-	-	45,882	32,856
Office supplies and expense	15,286	-	-	15,286	12,600
Operating supplies	8,846	-	-	8,846	15,368
Other professional fees	6,495	-	-	6,495	-
Postage and delivery	845	-	-	845	522
Rent	200	-	-	200	3,250
Repairs and maintenance	10,613	-	-	10,613	32,002
Telephone	10,523	-	-	10,523	11,036
Training and conferences	1,553	-	-	1,553	1,586
Travel	2,380	-	-	2,380	3,101
Utilities	21,530	-	-	21,530	18,322
	<u>\$ 557,634</u>	<u>\$ 66,337</u>	<u>\$ 39,487</u>	<u>\$663,458</u>	<u>\$655,407</u>

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

COMPARATIVE STATEMENT OF CASH FLOWS

Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Cash flows from operating activities		
Change in net assets	\$ 26,588	\$ (77,804)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	50,701	50,157
Increase in due from other agencies	(13,140)	(40,603)
Decrease in unconditional promises to give	-	5,115
Increase in other receivables	(300)	-
(Increase) decrease in prepaid expenses	1,150	(327)
Increase (decrease) in accounts payable	693	(1,252)
Increase (decrease) in accrued liabilities	451	(2,570)
Net cash provided (used) by operating activities	<u>66,143</u>	<u>(67,284)</u>
Cash flows from investing activities		
Purchases of certificates of deposit	(113,150)	(110,841)
Proceeds from maturities of certificates of deposit	110,841	58,499
Purchase of equipment and furnishings	(9,491)	(9,665)
Facility improvements and renovations	<u>(18,564)</u>	<u>(14,315)</u>
Net cash used by investing activities	<u>(30,364)</u>	<u>(76,322)</u>
Net increase (decrease) in cash	35,779	(143,606)
Cash at beginning of year	<u>120,160</u>	<u>263,766</u>
Cash at end of year	<u>\$ 155,939</u>	<u>\$ 120,160</u>
Supplemental information:		
Taxes paid	<u>\$ -</u>	<u>\$ 2,433</u>

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
 St. Bernard Battered Women's Program, Inc.
 Chalmette, Louisiana

We have audited the financial statements of the St. Bernard Battered Women's Program, Inc. (a non-profit organization) as of and for the year ended June 30, 2011, and have issued our report thereon dated December 16, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Bernard Battered Women's Program, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the St. Bernard Battered Women's Program, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the St. Bernard Battered Women's Program, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the board of directors, others within the St. Bernard Battered Women's Program, Inc., and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, the Legislative Auditor will distribute this document as a public record.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Franklin, Louisiana
December 16, 2011

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

SCHEDULE OF AUDIT RESULTS

Year Ended June 30, 2011

Part 1: Summary of Auditor's Results

FINANCIAL STATEMENTS

Auditor's Report – Financial Statements

An unqualified opinion has been issued on the financial statements of the St. Bernard Battered Women's Program, Inc. as of and for the year ended June 30, 2011.

Control Deficiencies – Financial Statements

No significant deficiencies or material weaknesses in internal control over financial reporting were reported during the audit of the financial statements.

Material Noncompliance – Financial Reporting

No material instances of noncompliance were reported during the audit of the financial statements.

FEDERAL AWARDS

This section is not applicable for the fiscal year ended June 30, 2011.

Part 2: Findings Related to an Audit in Accordance with *Government Auditing Standards*

No findings were disclosed during the audit of the financial statements that were required to be reported under *Government Auditing Standards*.

Part 3: Findings and Questioned Costs Relating to Federal Programs

At June 30, 2011, the St. Bernard Battered Women's Program, Inc. did not meet the requirements to have a single audit in accordance with OMB Circular A-133, therefore this section is not applicable.

ST. BERNARD BATTERED WOMEN'S PROGRAM, INC.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended June 30, 2011

Section I. Internal Control and Compliance Material to the Financial Statements

No findings were disclosed in the audit of the financial statements for the year ended June 30, 2010. Therefore, this schedule is not applicable.